conviction in the superior or criminal court of any county through which the railroad of such company shall pass, shall be punished as a Class H felon. If the value of the money, bonds, or other valuable funds or securities is one hundred thousand dollars (\$100,000) or more, a violation of this section is a Class C felony. If the value of the money, bonds, or other valuable funds or securities is less than one hundred thousand dollars (\$100,000), a violation of this section is a Class H felony."

(i) G.S. 14-97 reads as rewritten:

*§ 14-97. Appropriation of partnership funds by partner to personal use.

Any person engaged in a partnership business in the State of North Carolina who shall, without the knowledge and consent of his copartner or copartners, take funds belonging to the partnership business and appropriate the same to his own personal use with the fraudulent intent of depriving his copartners of the use thereof, shall be guilty of a Class H felony. Appropriation of partnership funds with a value of one hundred thousand dollars (\$100,000) or more by a partner is a Class C felony. Appropriation of partnership funds with the value of less than one hundred thousand dollars (\$100,000) by a partner is a Class H felony.

(j) G.S. 14-98 reads as rewritten:

"§ 14-98. Embezzlement by surviving partner.

If any surviving partner shall willfully and intentionally convert any of the property, money or effects belonging to the partnership to his own use, and refuse to account for the same on settlement, he shall be punished as a Class H felon- guilty of a felony. If the property, money, or effects has a value of one hundred thousand dollars (\$100,000) or more, a violation of this section is a Class C felony. If the property, money, or effects has a value of less than one hundred thousand dollars (\$100,000), a violation of this section is a Class H felony."

(k) G.S. 14-99 reads as rewritten:

"§ 14-99. Embezzlement of taxes by officers. If any officer appropriates to his own use the State, county, school, city or town taxes, he shall be guilty of embezzlement, and shall be punished as a Class F felon. If the value of the taxes is one hundred thousand dollars (\$100,000) or more, a violation of this section is a Class C felony. If the value of the taxes is less than one hundred thousand dollars (\$100,000), a violation of this section is a Class F felony.

(l) G.S. 14-100(a) reads as rewritten: "(a) If any person shall knowingly and designedly by means of any kind of false pretense whatsoever, whether the false pretense is of a past or subsisting fact or of a future fulfillment or event, obtain or attempt to obtain from any person within this State any money, goods, property, services, chose in action, or other thing of value with intent to cheat or defraud any person of such money, goods, property, services, chose in action or other thing of value, such person shall be guilty of a felony, and shall be punished as a Class H felon: felony: Provided, that if, on the trial of anyone indicted for such crime, it shall be proved that he obtained the property in such manner as to amount to larceny or embezzlement, the jury shall have submitted to them such other felony proved; and no person tried for such felony shall be liable to be afterwards prosecuted for larceny or